IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 1ST AUGUST 2007 / 10TH SRAVANA 1929

WP(C).No. 2800 of 2004(G)

PETITIONER:

EXCEL GLASSES LIMITED, UDAYA NAGAR
ALAPPUZHA -688 521, REPRESENTED BY
SHRI B.G.AGARWAL, VICE PRESIDENT (COMMERCIAL).

BY ADV. SRI.M.PATHROSE MATHAI.

RESPONDENTS:
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1. **SALES TAX OFFICER,**
   OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE)
   DEPT.OF COMMERCIAL TAXES, ERNAKULAM,
   PALARIVATTOM, KOCHI - 682 025.

2. **STATE OF KERALA, REPRESENTED BY THE**
   CHIEF SECRETARY TO GOVERNMENT OF KERALA,
   GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI. MATHEW GEORGE VADAKKEL.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01/08/2007, ALONG WITH W.P.(C). NO. 11763/2007 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.2800/2004:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE PURCHASE ORDER DTD. 28/11/2002 BY THE PETITIONER.

EXT.P.2: COPY OF THE INVOICE NO. 438033 DTD. 23/12/2002 BY TOTAL FINAELF.

EXT.P.3: COPY OF THE PACKING LIST ACCOMPANYING INVOICE.

EXT.P.4: COPY OF THE BILL OF LADING IN RESPECT OF THE GOODS.

EXT.P.5: COPY OF THE BILL OF ENTRY THE CUSTOMS AUTHORITY.

EXT.P.6: COPY OF THE NOTICE DTD. 12/01/2004 ISSUED BY THE R.1.

EXT.P.7: COPY OF THE RELEVANT PART OF THE BUDGET REGARDING ENTRY TAX ON MOTOR VEHICLES.

EXT.P.8: COPY OF THE RELEVANT PART OF BUDGET SPEECH OF FINANCE MINISTER REGARDING EXEMPTION OF ENTRY TAX.

EXT.P.9: COPY OF THE RELEVANT PART OF THE SPEECHTO PROTECT ENTRY TAX REVENUE.

RESPONDENT'S EXHIBITS: NIL.

//TRUE COPY//

prv.

KURIAN JOSEPH J.

W.P.(C) Nos.2800 of 2004,
2988, 9302, 28683, 33106 & 33823 of 2005,
4216, 12301 & 21908 of 2006,
5686, 10084 & 11763 of 2007

Dated 1st August, 2007.

J U D G M E N T

The issue raised in these writ petitions pertains to tax on entry of goods into local areas. The same is covered in favour of the petitioners by the Bench decision of this Court in **Thressiamma L.Chirayil v. State of Keral**a (2007(1) KLT 303). Learned Government Pleader for Taxes submits that the issue is now pending before the Supreme Court. Counsel agree that the decision in the cases now pending before the Supreme Court will be binding on the parties to these cases also. Therefore, these writ petitions are allowed in terms of the decision of this Court in **Thressiamma's case** (supra). In case any action is pending before the assessing authority in any of the cases, the needful shall be done in the light of the above decision, within a period of three months from the date of production of a copy of this judgment.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J.

O.P. NO. OF 200

J U D G M E N T

Dated 1st August, 2007.